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## FOREWORD

No matter what theory—be it individualistic or socialistic—may now or hereafter underlie our political thinking, scientific budgetary procedure will always be a matter of prime importance. Government is defensible only as an organization for action in the common interest—as a means for doing those things for the common good which it is conceived may be better done collectively than individually.

But governments do not furnish their own motive power. They always have and they always will produce results only through the application of human effort which would otherwise be exerted to satisfy individual wants. This is equally true whether the government attains its ends by the expenditure of money derived from taxes or by commandeering the labor of citizens as is sometimes done in rural communities for the construction and repair of roads. Taxes represent individual effort applied to community tasks as truly as does the labor of citizens directly enforced.

The budget provides a means through which citizens may assure themselves that their effort which has been diverted to community ends is not used for private gain, is not misused nor frittered away, but is applied to the accomplishment of those purposes which the community approves and is made to produce the maximum of results for the effort expended. Thus viewed the budget is something more than a method of checking or reducing the tax rate, more than any scheme of accountants and efficiency experts. Above and beyond its relation to economy and efficiency in public affairs it may be made one of the most potent instruments of democracy. Given at least manhood suffrage, any government so organized as to produce and carry out a scientific budget system will be susceptible of extensive and intelligent popular control. On the contrary those governments, whatever their other virtues, which fail to provide adequate budget methods will neither reach the maximum of efficiency nor prove to be altogether responsible to the people.

A new spirit in American politics is manifesting itself in the

powerful movement for the reform of governmental organization and procedure in the interest of popular control and efficiency. There are naturally many features in the program for the accomplishment of this twofold object. No single change would add so largely to both democracy and efficiency as the introduction of proper budget methods. The papers in this volume are published in the hope that they may contribute in some degree to the progress of this fundamental reform.

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*Editor in Charge of the Volume.*

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